

**Income Tax (Singapore — Norway) (Avoidance of Double Taxation Agreement)  
Order 2010**

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**Enacting Formula**

**THE SCHEDULE**

**No. S 136**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — NORWAY) (AVOIDANCE OF DOUBLE  
TAXATION AGREEMENT) ORDER 2010**

WHEREAS it is provided by section 49 of the Income Tax Act that if the Minister by order declares that arrangements specified in the order have been made with the Government of any country outside Singapore with a view to affording relief from double taxation in relation to tax under the Act and any tax of a similar character imposed by the laws of that country, and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to tax under the Act notwithstanding anything in any written law:

AND WHEREAS it is provided by section 105C of the Income Tax Act that the Minister may by order declare an avoidance of double taxation arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by an Agreement dated 19th December 1997, between the Government of the Republic of Singapore and the Government of the Kingdom of Norway, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 18th September 2009, between the Government of the Republic of Singapore and the Government of the Kingdom of Norway, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby declared by the Minister for Finance —

- (a) that the arrangements as modified by the said Protocol specified in the Schedule to this Order have been made with the Government of the Kingdom of Norway;
- (b) that it is expedient that those arrangements should have effect from 4th April 2010, notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order is a prescribed arrangement for the purposes of Part XXA of the Act.

## THE SCHEDULE

### PROTOCOL

#### AMENDING THE AGREEMENT

#### BETWEEN THE REPUBLIC OF SINGAPORE

#### AND

#### THE KINGDOM OF NORWAY

#### FOR

#### THE AVOIDANCE OF DOUBLE TAXATION

#### AND

#### THE PREVENTION OF FISCAL EVASION

#### WITH RESPECT TO TAXES ON INCOME

#### SIGNED AT SINGAPORE ON 19 DECEMBER 1997

The Government of the Republic of Singapore and the Government of the Kingdom of Norway,

Desiring to amend the Agreement between the Republic of Singapore and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Singapore on 19 December 1997 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

### ARTICLE I

The text of Article 27 (Exchange of Information) of the Agreement is deleted and replaced by the following: